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 FRANCIS BURGA AS THE
 8 ADMINISTRATOR OF THE
 ESTATE OF MARGELUS BURGA
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10 **UNITED STATES DISTRICT COURT**
 11 **NORTHERN DISTRICT OF CALIFORNIA**
 12 **SAN JOSE DIVISION**

13 UNITED STATES OF AMERICA,
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 Petitioner,
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 v.
 16 FRANCIS BURGA; FRANCIS BURGA AS
 THE ADMINISTRATOR OF THE ESTATE
 17 OF MARGELUS BURGA; and RUSSELL
 MANSKY,
 18
 Respondents.
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Case No. 18-CV-01633 BLF (SVK)

**SECOND STIPULATION AND
 [PROPOSED] ORDER CONTINUING
 DATE OF JOINT SUBMISSION
 REGARDING APPOINTMENT OF
 SPECIAL MASTER**

Judge: Honorable Susan van Keulen

20 In the Court's Order Regarding the United States' Motion Challenging Respondents'
 21 Assertions of Privilege dated August 16, 2019 (Dkt. No. 37), the parties were required to meet and
 22 confer to reach agreement on certain issues and to make a joint submission to the Court no later
 23 than September 13, 2019. On August 29, 2019 consistent with the parties' first Stipulation, the
 24 Court continued the date by which the parties were to made a joint submission to October 11,
 25 2019 (Dkt. No. 39). The parties have continued to confer, but need more time to prepare a joint
 26 submission. To that end, this is the parties' second Stipulation.

27 Respondents Francis Burga and the Estate of Margelus Burga are in the process of
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identifying and gathering the documents that the Court ordered produced, which will be produced to the Government. The respondents produced certain documents to the Government on September 5, 2019 and have agreed to produce additional documents as they are identified.

The above Respondents continue to review the remaining claimed privileged documents to attempt, if possible, to further narrow the number of documents that need to be reviewed by a special master. The parties are also exploring the choice of a special master and anticipate that they will agree on the identification of a special master. In addition, the parties are scheduling settlement negotiations that might resolve the underlying matters and obviate the necessity of a special master being appointed.

Accordingly, for these reasons, the parties request that the joint submission date be continued to December 27, 2019.

DATED: October 2, 2019

Respectfully submitted,

SIDEMAN & BANCROFT LLP

By: /s/ Jay R. Weill
Jay R. Weill
Attorneys for FRANCIS BURGA; FRANCIS
BURGA AS THE ADMINISTRATOR OF THE
ESTATE OF MARGELUS BURGA

DATED: October 2, 2019

WOOD ROBBINS LLP

By: /s/ Denise Mejlszenkier
Denise Mejlszenkier
Attorneys for Respondent RUSSELL MANSKY

DATED: October 2, 2019

RICHARD E. ZUCKERMAN
Principal Deputy Assistant Attorney General

By: /s/ Amy Matchison
Amy Matchison
Trial Attorney, Tax Division
United States Department of Justice

Pursuant to stipulation, **IT IS SO ORDERED.**

1 DATED:

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4 The Honorable Susan van Keulen
United States Magistrate Judge
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ATTESTATION

Pursuant to Civil Local Rule 5.1., I hereby attest that all counsel represented by conformed signatures above have concurred in the filing of this Stipulation.

DATED: October 2, 2019

SIDEMAN & BANCROFT LLP

By: /s/ Jay R. Weill